

Determining Worker Status

1. *Instructions:* A worker who is required to comply with other persons' instructions about when, where and how he is to work is ordinarily an employee.
2. *Training:* Training a worker indicates that the employer exercises control over the means by which the result is accomplished.
3. *Integration:* When the success or continuation of a business depends on the performance of certain services, the worker performing those services is subject to a certain amount of control by the owner of the business.
4. *Services rendered personally:* If the services must be rendered personally, the employer controls both the means and the results of the work.
5. *Hiring, supervising and paying assistants:* Control is exercised if the employer hires, supervises and pays assistants.
6. *Continuing relationship:* A continuing relationship between the worker and the employer indicates that an employer-employee relationship exists.
7. *Set hours of work:* The establishment of set hours of work by the employer indicates control.
8. *Full time required:* If the worker must devote full time to the employer's business, the employer has control over the worker's time. An independent contractor is free to work when and for whom he chooses.
9. *Doing work on the employer's premises:* Control is indicated if the work is performed on the employer's premises.
10. *Order or sequence set:* Control is indicated if a worker is not free to choose his own pattern of work, but must perform services in the sequence set by the employer.
11. *Oral or written reports:* Control is indicated if the worker must submit regular oral or written reports to the employer.
12. *Payment by hour, week or month:* Payment by the hour, week or month points to an employer-employee relationship, provided that this method of payment is not just a convenient way of paying a lump sum agreed on as the cost of a job. An independent contractor usually is paid by the job or on a straight commission.
13. *Payment of business and/or traveling expenses:* Payment of the worker's business and/or traveling expenses is indicative of an employer-employee relationship.
14. *Furnishing tools and materials:* If the employer furnishes significant tools, materials and other equipment, an employer-employee relationship usually exists.
15. *Significant investment:* A worker is an independent contractor if he invests in facilities that are not typically maintained by employees (such as the maintenance of an office rented at fair value from an unrelated party). An employee depends on the employer for such facilities.
16. *Realization of profit or loss:* A worker who can realize a profit or a loss (in addition to the profit or loss ordinarily realized by employees) is an independent contractor. The worker who cannot is generally an employee.
17. *Working for more than one firm at a time:* If a worker performs more than *de minimis* services for a number of unrelated persons at the same time, he is usually an independent contractor.
18. *Making service available to the general public:* A worker is usually an independent contractor if he makes his services available to the general public on a regular and consistent basis.
19. *Right to discharge:* The right of the employer to discharge a worker indicates that he is an employee.
20. *Right to terminate:* A worker is an employee if he has the right to end his relationship with his principal at any time he wishes without incurring liability.

paring returns).¹² But relief is not available if some workers are classified as employees and others as independent contractors, and the work performed by most of them is the same.¹³

¹²IRS Letter Ruling (TAM) 8616002 (7/17/85).

¹³IRS Letter Rulings (TAM) 8127018 (no date given), and 8127010 (3/12/81).

Reporting test: For periods after Dec. 31, 1978, all federal tax returns, including information returns, must be filed on a basis consistent with the worker's treatment as an independent contractor. Sec. 6041(a) requires that all persons engaged in a trade or business who pay compensation of \$600 or more per year to any individual must file an information return. For nonemployees, this is Form

EMPLOYEE-EMPLOYER RELATIONSHIP CHECKLIST

	N/A	IC	EE
1. Worker must Comply with Instructions	___	___	___
2. Worker is Trained by Person Hiring	___	___	___
3. Worker's Services Integrated in Business	___	___	___
4. Worker must Personally Render Services	___	___	___
5. Worker Cannot Hire or Fire assistants	___	___	___
6. Worker relationship is Continuing	___	___	___
7. Work Hours are Preset	___	___	___
8. Worker must Devote Full Time to Business	___	___	___
9. Work is done on Employer's Premises	___	___	___
10. Worker Cannot Control Order or Sequence	___	___	___
11. Worker submits Oral or Written Reports	___	___	___
12. Worker is Paid at Specific Intervals	___	___	___
13. Worker's business Expenses are Reimbursed	___	___	___
14. Worker is provided with Tools, Materials	___	___	___
15. Worker has no significant investment in facilities	___	___	___
16. Worker has no opportunity for Profit/Loss	___	___	___
17. Worker is Not Engaged by Many Different Firms	___	___	___
18. Worker Does Not Offer Services to Public	___	___	___
19. Worker May be Discharged by Employer	___	___	___
20. Worker can Terminate Without Liability	___	___	___

	NO	YES
1. Worker is a Corporate Office	___	___
2. Worker is an Agent - Driver	___	___
3. Worker is a Full-Time Life Insurance Salesman	___	___
4. Worker is a Full-Time Travelling/City Salesman	___	___
5. Worker is a Home-Worker	___	___
6. Worker is a Real Estate Agent-Home Seller	___	___

EMPLOYEE

Form **SS-8**
(Rev. October 1990)
Department of the Treasury
Internal Revenue Service

**Determination of Employee Work Status
for Purposes of Federal Employment Taxes
and Income Tax Withholding**

OMB No 1545-0004
Expires 10-31-93

Paperwork Reduction Act Notice.—We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us this information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is: recordkeeping, 34 hrs., 41 min.; learning about the law or the form, 6 min.; and preparing and sending the form to IRS, 40 min. If you have comments concerning the accuracy of these time estimates or suggestions for making this form more simple, we would be happy to hear from you. You can write to both the Internal Revenue Service, Washington, DC 20024, Attention: IRS Reports Clearance Officer, T:FP, and the Office of Management and Budget, Paperwork Reduction Project (1545-0004), Washington, DC 20503. DO NOT send the tax form to either of these offices. Instead, see the instructions for information on where to file.

Instructions

This form should be completed carefully. If the firm is completing the form, it should be completed for ONE individual who is representative of the class of workers whose status is in question.

If a written determination is desired for more than one class of workers, a separate Form SS-8 should be completed for one worker from each class whose status is typical of that class. A written determination for any worker will apply to other workers of the same class if the facts are not materially different from those of the worker whose status was ruled upon.

Please return Form SS-8 to the Internal Revenue Service office that provided the form. If the Internal Revenue Service did not ask you to complete this form but you wish a determination on whether a worker is an employee, file Form SS-8 with your District Director.

Caution: Form SS-8 is not a claim for refund of social security tax or Federal income tax withholding. Also, a determination that an individual is an employee does not necessarily reduce any current or prior tax liability.

Name of firm (or person) for whom the worker performed services
**COMMONWEALTH OF MASSACHUSETTS
(DEPARTMENT NAME)**

Address of firm (include street address, apt. or suite no., city, state, and ZIP code)
DEPARTMENT ADDRESS

Trade name
PUBLIC EMPLOYMENT

Telephone number
DEPARTMENT PHCNE#

Firm's taxpayer identification number
046002284-W

Name of worker

**ACTUAL NAME OF A WORKER OR JOB NAME
IF THIS IS FOR CLASSES OF INDIVIDUALS**

Address of worker (include street address, apt. or suite no., city, state, and ZIP code)

**EMPLOYEE HOME ADDRESS (LEAVE BLANK
IF THIS IS FOR CLASSES OF INDIVIDUALS)**

Telephone number

EMPLOYEE PHCNE#

Worker's social security number

EMPLOYEE SSN#

Check type of firm:

☐ Individual ☐ Partnership ☐ Corporation ☒ Other (specify) **STATE GOVERNMENT**

This form is being completed by: ☒ FIRM ☐ WORKER

If the form is being completed by the worker, do you object to disclosing your name or the information on this form to the firm? **N/A** ☐ Yes ☐ No

(If your answer is "Yes," we cannot furnish you a determination on the basis of this form. You may write to your District Director for further information. Do not complete the rest of the form, unless the IRS requests it.)

All items must be answered or marked "Unknown" or "Not Applicable" (NA). If you need more space, attach another sheet. This form is designed to cover many work activities, so some of the questions may not pertain to you.

Total number of workers in this class (if more than one, please see item 19) **ATTACH NAMES AND SSN# OF ALL WORKERS IN THIS CLASS**

This information is about services performed by the worker from **to** (Month, day, year) (Month, day, year)

What was the first date on which the worker performed services of any kind for the firm? (Month, day, year)

Is the worker still performing services for the firm? ☐ Yes ☐ No

If "No," what was the date of termination? (Month, day, year)

In which IRS district are you located? **N/A** (Month, day, year)

1a Describe the firm's business

b Describe the work done by the worker

2a If the work is done under a written agreement between the firm and the worker, attach a copy. **COPY ALREADY ON FILE**

b If the agreement is not in writing, describe the terms and conditions of the work arrangement **WITH THE OFFICE OF THE COMPTROLLER OR WITH THE DEPARTMENT**

- c If the actual working arrangement differs in any way from the agreement, explain the differences and why they occur
- 3a Is the worker given training by the firm? ☒ Yes ☐ No
If "Yes":
What kind?
How often?
- b Is the worker given instructions in the way the work is to be done? ☒ Yes ☐ No
If "Yes," give specific examples.
- c Attach samples of any written instructions or procedures.
- d Does the firm have the right to change the methods used by the worker or direct that person on how to do the work? ☒ Yes ☐ No
Explain your answer
- e Does the operation of the firm's business require that the worker be supervised or controlled in the performance of the service? ☒ Yes ☐ No
Explain your answer
- 4a The firm engages the worker:
☐ To perform and complete a particular job only
☒ To work at a job for an indefinite period of time
☐ Other (explain)
- b Is the worker required to follow a routine or a schedule established by the firm? ☒ Yes ☐ No
If "Yes," what is the routine or schedule?
- c Does the worker report to the firm or its representative? ☒ Yes ☐ No
If "Yes":
How often?
For what purpose?
In what manner (in person, in writing, by telephone, etc.)?
Attach copies of report forms used in reporting to the firm.
- d Does the worker furnish a time record to the firm? ☐ Yes ☐ No
If "Yes," attach copies of time records.
- 5a State the kind and value of tools and equipment furnished by:
The firm
The worker
- b State the kind and value of supplies and materials furnished by:
The firm
The worker
- c What expenses are incurred by the worker in the performance of services for the firm?
none
- d Does the firm reimburse the worker for any expenses? ☒ Yes ☐ No
If "Yes," specify the reimbursed expenses
- 6a Will the worker perform the services personally? ☒ Yes ☐ No
- b Does the worker have helpers? ☒ Yes ☒ No
If "Yes": Are the helpers hired by: ☒ Firm ☐ Worker
If hired by the worker, is the firm's approval necessary? ☐ Yes ☐ No
Who pays the helpers? ☒ Firm ☐ Worker
Are social security taxes and Federal income tax withheld from the helpers' wages? ☒ Yes ☐ No
If "Yes": Who reports and pays these taxes? ☒ Firm ☐ Worker
Who reports the helpers' incomes to the Internal Revenue Service? ☒ Firm ☐ Worker
If the worker pays the helpers, does the firm repay the worker? ☒ Yes ☐ No
What services do the helpers perform?

- 7 At what location are the services performed? ☒ Firm's ☐ Worker's ☐ Other (specify)
- 8a Type of pay worker receives:
☒ Salary ☒ Commission ☒ Hourly wage ☒ Piecework ☐ Lump sum ☐ Other (specify)
- b Does the firm guarantee a minimum amount of pay to the worker? ☒ Yes ☐ No
- c Does the firm allow the worker a drawing account or advances against pay? ☐ Yes ☒ No
 If "Yes": Is the worker paid such advances on a regular basis? ☐ Yes ☐ No
- d How does the worker repay such advances?
- 9a Is the worker eligible for a pension, bonuses, paid vacations, sick pay, etc.? ☒ Yes ☐ No
 If "Yes," specify
- b Does the firm carry workmen's compensation insurance on the worker? ☒ Yes ☐ No
- c Does the firm deduct social security tax from amounts paid the worker? ☒ Yes ☐ No
- d Does the firm deduct Federal income taxes from amounts paid the worker? ☒ Yes ☐ No
- e How does the firm report the worker's income to the Internal Revenue Service?
☒ Form W-2 ☐ Form 1099 ☐ Does not report ☐ Other (specify)
- f Does the firm bond the worker? ☐ Yes ☐ No
- 10a Approximately how many hours a day does the worker perform services for the firm?
- b Does the worker perform similar services for others? ☐ Yes ☒ No ☐ Unknown
 If "Yes": Are these services performed on a daily basis for other firms? ☐ Yes ☐ No ☐ Unknown
 Percentage of time spent in performing these services for:
 This firm% Other firms% ☐ Unknown
 Does the firm have priority on the worker's time? ☒ Yes ☐ No
 If "No," explain
- c Is the worker prohibited from competing with the firm either while performing services or during any later period? ☐ Yes ☐ No
- 11a Can the firm discharge the worker at any time without incurring a liability? ☐ Yes ☐ No
 If "No," explain
- b Can the worker terminate the services at any time without incurring a liability? ☐ Yes ☐ No
 If "No," explain
- 12a Does the worker perform services for the firm under:
☒ The firm's business name ☐ The worker's own business name ☐ Other (specify)
- b Does the worker advertise or maintain a business listing in the telephone directory, a trade journal, etc.? ☐ Yes ☒ No ☐ Unknown
 If "Yes," specify
- c Does the worker represent himself or herself to the public as being in business to perform the same or similar services? ☐ Yes ☒ No ☐ Unknown
 If "Yes," how?
- d Does the worker have his or her own shop or office? ☐ Yes ☒ No ☐ Unknown
 If "Yes," where?
- e Does the firm represent the worker as an employee of the firm to its customers? ☒ Yes ☐ No
 If "No," how is the worker represented?
- f How did the firm learn of the worker's services?
- 13 Is a license necessary for the work? ☐ Yes ☒ No ☐ Unknown
 If "Yes," what kind of license is required?
- By whom is it issued?
- By whom is the license fee paid?
- 14 Does the worker have a financial investment in a business related to the services performed? ☐ Yes ☒ No ☐ Unknown
 If "Yes," specify and give amounts of the investment
- 15 Can the worker incur a loss in the performance of the service for the firm? ☐ Yes ☒ No
 If "Yes," how?
- 16a Has any other government agency ruled on the status of the firm's workers? ☒ Yes ☐ No
 If "Yes," attach a copy of the ruling.
- b Is the same issue being considered by any IRS office in connection with the audit of the worker's tax return or the firm's tax return, or has it recently been considered? ☐ Yes ☐ No
 If "Yes," for which year(s)?
- 17 Does the worker assemble or process a product at home or away from the firm's place of business? ☐ Yes ☒ No
 If "Yes":
 Who furnishes materials or goods used by the worker? ☐ Firm ☐ Worker
 Is the worker furnished a pattern or given instructions to follow in making the product? ☐ Yes ☐ No
 Is the worker required to return the finished product to the firm or to someone designated by the firm? ☐ Yes ☐ No

Answer

ms 18a through n If the worker is a salesperson or provides a service directly to customers.

- 18a** Are leads to prospective customers furnished by the firm? ☐ Yes ☐ No ☐ Does not apply
- b** Is the worker required to pursue or report on leads? ☐ Yes ☐ No ☐ Does not apply
- c** Is the worker required to adhere to prices, terms, and conditions of sale established by the firm? ☐ Yes ☐ No
- d** Are orders submitted to and subject to approval by the firm? ☐ Yes ☐ No
- e** Is the worker expected to attend sales meetings? ☐ Yes ☐ No
- If "Yes": Is the worker subject to any kind of penalty for failing to attend? ☐ Yes ☐ No
- f** Does the firm assign a specific territory to the worker? ☐ Yes ☐ No ☐ Does not apply
- g** Who does the customer pay? ☐ Firm ☐ Worker
- If worker, does the worker remit the total amount to the firm? ☐ Yes ☐ No
- h** Does the worker sell a consumer product in a home or establishment other than a permanent retail establishment? ☐ Yes ☐ No
- i** List the products and/or services distributed by the worker, such as meat, vegetables, fruit, bakery products, beverages (other than milk), or laundry or dry cleaning services. If more than one type of product and/or service is distributed, specify the principal one.
- j** Did the firm or another person assign the route or territory and a list of customers to the worker? ☐ Yes ☐ No
- If "Yes," please identify the person who made the assignment.
- k** Did the worker pay the firm or person for the privilege of serving customers on the route or in the territory? ☐ Yes ☐ No
- If "Yes," how much did the worker pay (not including any amount paid for a truck or racks, etc.)? \$.....
- What factors were considered in determining the value of the route or territory?
- l** How are new customers obtained by the worker? Explain fully, showing whether the new customers called the firm for service, were solicited by the worker, or both.
- m** Does the worker sell life insurance? ☐ Yes ☐ No
- If "Yes":
- Is the selling of life insurance or annuity contracts for the firm the worker's entire business activity? ☐ Yes ☐ No
- If "No," state the extent of the worker's other business activities.
- Does the worker sell other types of insurance for the firm? ☐ Yes ☐ No
- If "Yes," state the percentage of the worker's total working time spent in selling such other types of insurance%
- At the time the contract was entered into between the firm and the worker, was it their intention that the worker sell life insurance for the firm: ☐ on a full-time basis ☐ on a part-time basis
- State the manner in which such intention was expressed.
- n** Is the worker a traveling salesperson or city salesperson? ☐ Yes ☐ No
- If "Yes":
- Specify from whom the worker principally solicits orders on behalf of the firm.
- If the worker solicits orders from wholesalers, retailers, contractors, or operators of hotels, restaurants, or other similar establishments, specify the percentage of the worker's time spent in such solicitation.%
- Is the merchandise purchased by the customers for resale, or is it purchased for use in their business operations? If used by the customers in their business operations, describe the merchandise and state whether it is equipment installed on their premises or a consumable supply.

- 19** Attach the names and addresses of the total number of workers in this class from page 1, or the names and addresses of 10 such workers if there are more than 10.
- 20** Attach a detailed explanation for any other reason why you believe the worker is an independent contractor or is an employee of the firm.

IMPORTANT INFORMATION NEEDED TO PROCESS YOUR REQUEST

Under section 6110 of the Internal Revenue Code, the text and related background file documents of any ruling, determination letter, or technical advice memorandum will be open to public inspection. This section provides that before the text and background file documents are made public, identifying and certain other information must be deleted.

Are the names, addresses, and taxpayer identifying numbers the only items you want deleted? ☐ Yes ☐ No

If you check "No," and believe additional deletions should be made, we cannot process your request unless you submit a copy of this form and copies of all supporting documents indicating, in brackets, those parts you believe should be deleted in accordance with section 6110(c) of the Code. Attach a separate statement indicating which specific exemption provided by section 6110(c) applies to each bracketed part.

Under penalties of perjury, I declare that I have examined this request, including accompanying documents, and to the best of my knowledge and belief, the facts presented are true, correct, and complete.

Signature ►

Title ►

Date ►

If this form is used by the firm in requesting a written determination, the form should be signed by an officer or member of the firm.

If this form is used by the worker in requesting a written determination, the form should be signed by the worker. If the worker wants a written determination with respect to services performed for two or more firms, a separate form should be furnished for each firm.

Additional copies of this form may be obtained from any Internal Revenue Service office.

Employee

Dear Sir/Madam

This department has conducted the Internal Revenue Service review of employment status for all individuals not covered by the state's retirement system in order to implement the requirement of the Omnibus Budget Reconciliation Act of 1990.

This is to inform you that your employment status has been reviewed consistent with the IRS SS-8 form. As a result, it has been determined that you will be required to participate in a program that will meet the minimum requirements of the federal regulations unless there are other factors that would exempt you from this requirement. Further, please note that this determination does not render you eligible for group insurance benefit, collective bargaining rights or membership in the state retirement system under Chapter 32.

In January 1992, there will be a withholding for this program, in addition to employment taxes.

- c If the actual working arrangement differs in any way from the agreement, explain the differences and why they occur
- 3a Is the worker given training by the firm? ☐ Yes ☒ No
If "Yes":
What kind?
How often?
- b Is the worker given instructions in the way the work is to be done? ☐ Yes ☒ No
If "Yes," give specific examples.
- c Attach samples of any written instructions or procedures.
- d Does the firm have the right to change the methods used by the worker or direct that person on how to do the work? ☐ Yes ☒ No
Explain your answer
- e Does the operation of the firm's business require that the worker be supervised or controlled in the performance of the service? ☐ Yes ☒ No
Explain your answer
- 4a The firm engages the worker:
☒ To perform and complete a particular job only
☐ To work at a job for an indefinite period of time
☐ Other (explain)
- b Is the worker required to follow a routine or a schedule established by the firm? ☐ Yes ☒ No
If "Yes," what is the routine or schedule?
- c Does the worker report to the firm or its representative? ☐ Yes ☒ No
If "Yes":
How often?
For what purpose?
In what manner (in person, in writing, by telephone, etc.)?
Attach copies of report forms used in reporting to the firm.
- d Does the worker furnish a time record to the firm? ☐ Yes ☒ No
If "Yes," attach copies of time records.
- 5a State the kind and value of tools and equipment furnished by:
The firm
The worker
- b State the kind and value of supplies and materials furnished by:
The firm
The worker
- c What expenses are incurred by the worker in the performance of services for the firm?
- d Does the firm reimburse the worker for any expenses? ☐ Yes ☒ No
If "Yes," specify the reimbursed expenses
- 6a Will the worker perform the services personally? ☒ Yes ☒ No
- b Does the worker have helpers? ☒ Yes ☐ No
If "Yes": Are the helpers hired by: ☐ Firm ☒ Worker
If hired by the worker, is the firm's approval necessary? ☐ Yes ☒ No
Who pays the helpers? ☐ Firm ☒ Worker
Are social security taxes and Federal income tax withheld from the helpers' wages? ☒ Yes ☐ No
If "Yes": Who reports and pays these taxes? ☐ Firm ☒ Worker
Who reports the helpers' incomes to the Internal Revenue Service? ☐ Firm ☒ Worker
If the worker pays the helpers, does the firm repay the worker? ☐ Yes ☒ No
What services do the helpers perform?

- 7 At what location are the services performed? ☒ Firm's ☒ Worker's ☐ Other (specify) _____
- 8a Type of pay worker receives:
☐ Salary ☐ Commission ☐ Hourly wage ☐ Piecework ☒ Lump sum ☐ Other (specify) _____
- b Does the firm guarantee a minimum amount of pay to the worker? ☒ Yes ☐ No
- c Does the firm allow the worker a drawing account or advances against pay? ☒ Yes ☐ No
 If "Yes": Is the worker paid such advances on a regular basis? ☐ Yes ☒ No
- d How does the worker repay such advances? _____
- 9a Is the worker eligible for a pension, bonuses, paid vacations, sick pay, etc.? ☐ Yes ☒ No
 If "Yes," specify _____
- b Does the firm carry workmen's compensation insurance on the worker? ☐ Yes ☒ No
- c Does the firm deduct social security tax from amounts paid the worker? ☐ Yes ☒ No
- d Does the firm deduct Federal income taxes from amounts paid the worker? ☐ Yes ☒ No
- e How does the firm report the worker's income to the Internal Revenue Service?
☐ Form W-2 ☒ Form 1099 ☐ Does not report ☐ Other (specify) _____
- f Does the firm bond the worker? ☐ Yes ☐ No
- 10a Approximately how many hours a day does the worker perform services for the firm? _____
- b Does the worker perform similar services for others? ☒ Yes ☐ No ☐ Unknown
 If "Yes": Are these services performed on a daily basis for other firms? ☐ Yes ☐ No ☒ Unknown
 Percentage of time spent in performing these services for:
 This firm _____% Other firms _____% ☐ Unknown
 Does the firm have priority on the worker's time? ☐ Yes ☒ No
 If "No," explain _____
- c Is the worker prohibited from competing with the firm either while performing services or during any later period? ☐ Yes ☒ No
- 11a Can the firm discharge the worker at any time without incurring a liability? ☐ Yes ☒ No
 If "No," explain _____
- b Can the worker terminate the services at any time without incurring a liability? ☐ Yes ☒ No
 If "No," explain _____
- 12a Does the worker perform services for the firm under:
☐ The firm's business name ☒ The worker's own business name ☐ Other (specify) _____
- b Does the worker advertise or maintain a business listing in the telephone directory, a trade journal, etc.? ☒ Yes ☐ No ☐ Unknown
 If "Yes," specify _____
- c Does the worker represent himself or herself to the public as being in business to perform the same or similar services? ☒ Yes ☐ No ☐ Unknown
 If "Yes," how? _____
- d Does the worker have his or her own shop or office? ☒ Yes ☐ No ☐ Unknown
 If "Yes," where? _____
- e Does the firm represent the worker as an employee of the firm to its customers? ☐ Yes ☒ No
 If "No," how is the worker represented? _____
- f How did the firm learn of the worker's services? _____
- 13 Is a license necessary for the work? ☐ Yes ☐ No ☐ Unknown
 If "Yes," what kind of license is required? _____
 By whom is it issued? _____
 By whom is the license fee paid? _____
- 14 Does the worker have a financial investment in a business related to the services performed? ☒ Yes ☐ No ☐ Unknown
 If "Yes," specify and give amounts of the investment _____
- 15 Can the worker incur a loss in the performance of the service for the firm? ☒ Yes ☐ No
 If "Yes," how? _____
- 16a Has any other government agency ruled on the status of the firm's workers? ☐ Yes ☒ No
 If "Yes," attach a copy of the ruling.
- b Is the same issue being considered by any IRS office in connection with the audit of the worker's tax return or the firm's tax return, or has it recently been considered? ☐ Yes ☐ No
 If "Yes," for which year(s)? _____
- 17 Does the worker assemble or process a product at home or away from the firm's place of business? ☐ Yes ☐ No
 If "Yes":
 Who furnishes materials or goods used by the worker? ☐ Firm ☐ Worker
 Is the worker furnished a pattern or given instructions to follow in making the product? ☐ Yes ☐ No
 Is the worker required to return the finished product to the firm or to someone designated by the firm? ☐ Yes ☐ No

Answer items 18a through n if the worker is a salesperson or provides a service directly to customers.

- 18a Are leads to prospective customers furnished by the firm? ☐ Yes ☐ No ☐ Does not apply
- b Is the worker required to pursue or report on leads? ☐ Yes ☐ No ☐ Does not apply
- c Is the worker required to adhere to prices, terms, and conditions of sale established by the firm? ☐ Yes ☐ No
- d Are orders submitted to and subject to approval by the firm? ☐ Yes ☐ No
- e Is the worker expected to attend sales meetings? ☐ Yes ☐ No
If "Yes": Is the worker subject to any kind of penalty for failing to attend? ☐ Yes ☐ No
- f Does the firm assign a specific territory to the worker? ☐ Yes ☐ No ☐ Does not apply
- g Who does the customer pay? ☐ Firm ☐ Worker
If worker, does the worker remit the total amount to the firm? ☐ Yes ☐ No
- h Does the worker sell a consumer product in a home or establishment other than a permanent retail establishment? ☐ Yes ☐ No
- i List the products and/or services distributed by the worker, such as meat, vegetables, fruit, bakery products, beverages (other than milk), or laundry or dry cleaning services. If more than one type of product and/or service is distributed, specify the principal one.
- j Did the firm or another person assign the route or territory and a list of customers to the worker? ☐ Yes ☐ No
If "Yes," please identify the person who made the assignment.
- k Did the worker pay the firm or person for the privilege of serving customers on the route or in the territory? ☐ Yes ☐ No
If "Yes," how much did the worker pay (not including any amount paid for a truck or racks, etc.)? \$
What factors were considered in determining the value of the route or territory?
- l How are new customers obtained by the worker? Explain fully, showing whether the new customers called the firm for service, were solicited by the worker, or both.
- m Does the worker sell life insurance? ☐ Yes ☐ No
If "Yes":
Is the selling of life insurance or annuity contracts for the firm the worker's entire business activity? ☐ Yes ☐ No
If "No," state the extent of the worker's other business activities
Does the worker sell other types of insurance for the firm? ☐ Yes ☐ No
If "Yes," state the percentage of the worker's total working time spent in selling such other types of insurance %
At the time the contract was entered into between the firm and the worker, was it their intention that the worker sell life insurance for the firm: ☐ on a full-time basis ☐ on a part-time basis
State the manner in which such intention was expressed.
- n Is the worker a traveling salesperson or city salesperson? ☐ Yes ☐ No
If "Yes":
Specify from whom the worker principally solicits orders on behalf of the firm.
If the worker solicits orders from wholesalers, retailers, contractors, or operators of hotels, restaurants, or other similar establishments, specify the percentage of the worker's time spent in such solicitation. %
Is the merchandise purchased by the customers for resale, or is it purchased for use in their business operations? If used by the customers in their business operations, describe the merchandise and state whether it is equipment installed on their premises or a consumable supply.

- 19 Attach the names and addresses of the total number of workers in this class from page 1, or the names and addresses of 10 such workers if there are more than 10.
- 20 Attach a detailed explanation for any other reason why you believe the worker is an independent contractor or is an employee of the firm.

IMPORTANT INFORMATION NEEDED TO PROCESS YOUR REQUEST

Under section 6110 of the Internal Revenue Code, the text and related background file documents of any ruling, determination letter, or technical advice memorandum will be open to public inspection. This section provides that before the text and background file documents are made public, identifying and certain other information must be deleted.

Are the names, addresses, and taxpayer identifying numbers the only items you want deleted? ☐ Yes ☐ No
If you checked "No," and believe additional deletions should be made, we cannot process your request unless you submit a copy of this form and copies of all supporting documents indicating, in brackets, those parts you believe should be deleted in accordance with section 6110(c) of the Code. Attach a separate statement indicating which specific exemption provided by section 6110(c) applies to each bracketed part.

Under penalties of perjury, I declare that I have examined this request, including accompanying documents, and to the best of my knowledge and belief, the facts presented are true, correct, and complete.

Signature ►

Title ►

Date ►

If this form is used by the firm in requesting a written determination, the form should be signed by an officer or member of the firm.

If this form is used by the worker in requesting a written determination, the form should be signed by the worker. If the worker wants a written determination with respect to services performed for two or more firms, a separate form should be furnished for each firm.

Additional copies of this form may be obtained from any Internal Revenue Service office.

Dept.

Independent Contractor

Dear Sir/Madam:

The Omnibus Budget Reconciliation Act of 1990 requires that all "employees" be covered by a retirement plan. The Commonwealth is reviewing the status of all contractors to determine if they are "employees" according to the Internal Revenue Service guidelines or "independent contractors."

This is to inform you that your employment has been reviewed in conjunction with the IRS SS-8 form. Accordingly, you have been determined to be an independent contractor for the purpose of employment and retirement taxes.

Your wages will be processed in the MMARS Accounting system and you will be responsible as an independent contractor for all employment taxes as well as filing SE (Self Employment) retirement taxes for the calendar year.